Summary of Internal Audit Recommendations made and implemented 2020/21 – 2023/24 (August 2023)

Recommendations Made	2020/21	2021/22	2022/23	2023/24
Number of High Priority	1	1	0	0
Number of Medium Priority	20	13	18	5
Number of Low priority	32	27	37	14
Total	**53**	**41**	**55**	**19**
Recommendations Implemented	**52**	**38**	**31**	**10**
High Recommendations Outstanding	0	1	0	0
Medium Recommendations Outstanding	0	1	5	0
Low Recommendations Outstanding	1	1	6	0
Not overdue yet	0	0	13	9
Total Overdue Recommendations	1	3	11	0
Percentage due implemented or carried fwd to next audit	**98%**	**93%**	**74%**	**100%**

BDC Internal Audit Recommendations Outstanding

2020/21

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B018	Laptops & Removable Media	Corporate Resources	Reasonable		2	4	6		1L Revised Target April 23	5
Total					**2**	**4**	**6**		**1**	**5**

2021/22

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B009	Disaster Recovery	Strategy & Development	Substantial			3	3		1L	2
B010	30 Year HRA Business Plan	Both	Reasonable	1	2		3		2 (1H 1M)	1
Total				**1**	**2**	**3**	**6**		**3**	**3**

2022/23

Report Ref	Audit	Directorate	Conclusion	High	Medium	Low	Total	Not Overdue	Overdue	Implemented
					Recommendations		Total	Not Overdue	Overdue	Implemented
B002	Food Hygiene	Resources	Reasonable*		2	5	7	3		4
B004	Risk Management	Resources	Reasonable		1	1	2		1M	1
B007	Pleasley Vale Business Centre	Strategy & Development	Reasonable		2	4	6	1	1L	4
B008	The Tangent Business Centre	Strategy & Development	Reasonable		2	4	6	1	1L	4
B013	Housing Repairs	Strategy & Development	Reasonable		1	2	3		1L	2
B014	Data Protection	Strategy & Development	Reasonable		2	2	4		1M	3
B015	Main Accounting & Budgetary Control	Resources	Reasonable		1	2	3	2		1
B016	Committee Processes	Strategy & Development	Reasonable		1	3	4		4 (1M 3L)	
B018	Network Security	Resources	Reasonable		4		4	1	2M	1
B019	Taxi Licensing Arrangements	Resources	Reasonable		1	4	5	5		
Total					18	28	46	13	11	20

2023/24

Report Ref	Audit	Directorate	Conclusion	Recommendations			Total	Not Overdue	Overdue	Implemented
				High	Medium	Low				
B001	Sickness Absence Management & Wellbeing	Corporate & Legal Services	Reasonable		3	5	8	1		7
B002	VAT	Finance	Substantial			3	3	3		
B003	Procurement	Corporate & Legal Services	Reasonable		1	6	7	4		3
B004	Commercial Waste	Services	Reasonable		1		1	1		
Total					**5**	**14**	**19**	**9**	**0**	**10**

BDC Outstanding Internal Audit Recommendations as at August 2023

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment August 2023
Laptops and Removable Media – March 21	As part of its next review, the Joint Information Security Policy should be examined and updated where appropriate to reflect any lessons learned from the effects of the rapid move to home working experienced during the Covid-19 pandemic.	Low January 22 Revised Target Date April 2023	Information Security Policy being re-written for approval End September 2023.
IT Disaster Recovery – November 2021	It would be beneficial to complete internal phishing exercises on an annual basis across all 3 authorities to increase awareness of threats within the authorities	Low December 2022	Reduced resources has made this difficult and priorities diverted to other cyber related mitigation tasks. However phishing training was distributed in June to all Staff and members with real examples highlighted. Currently investigating use of additional tools provided with M365 suit, however this may take some time to implement.
HRA Business Plan – December 2021	The 30 Year HRA Business Plan should be revisited at least every 5 years in line with the MTFP to ensure that it is financially viable and meets the objectives of the Council Ambition. Once finalised the 30 year Plan that is currently	High Once finalised then every 5 years	Finance currently have capacity issues due to implementing Civica FMS for Dragonfly. This is on the 'to do' list and will be picked up as soon as staff are able.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment August 2023
	in development should be formally approved by Council.		
HRA Business Plan – December 2021	Whilst developing the new HRA 30 Year Business Plan the assumptions made should be stress tested to ensure that the plan is robust i.e. looking at best and worst case scenarios for important factors such as voids, inflation and rent levels.	Medium Once finalised then every 5 years	Please see previous comment.
Risk Management – August 2022	It should be ensured that risk training is provided for officers and Members to generate an inherent awareness and drive risk management further to ensure that risk is embedded within the culture of the organisation.	Medium July 2023	Training for Members has been provided. Zurich (the Council's insurers) have been approached in relation to potentially providing training for Officers.
Pleasley Vale and the Tangent Business Centres – November 2022	Risk assessments for the business centres should be completed and subject to regular review to provide	Low March 2023	This is an outstanding action, but will be reviewed as part of the transfer of functions in to Dragonfly to ensure H&S and Risk responsibilities sit with the correct responsible officer/s.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment August 2023
	assurance against any potential incidents.		
Housing Repairs – February 2023	Future consideration should be given on how best to achieve the 10% post inspection responses so assurances can be ascertained that work carried out is to a satisfactory standard.	Low\n\n31st July 2023	Partially complete. Post inspections procedure reviewed and undergoing final testing in Open Housing and Total Mobile systems with go live scheduled for 29/9/2023. The post inspections will be completed by Repairs Coordinators utilising mobile technology generated forms
Data Protection - April 2023	The Data Protection Officer needs to remind managers about the importance of ensuring access to sensitive data is adequately controlled and not saved within a part of the network with public view. Sample checks of public networks should be resumed.	Medium\n\nEnd June 2023	This has slipped due to workload pressures and staff absence. DPO will be reminding Service Managers in September for cascade through team meetings. S drive checks will also recommence then as the team is now back up to full strength.
Committee Processes – April 2023	To require completion of the standard report template for all formal committees (excluding Planning Application reports) therefore	Low\n\nEnd June 2023	The requirement to complete the standard report template will be included in the report writing guidance, which is currently being updated. This will be issued to report writers once it is complete.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment August 2023
	capturing all implications (Finance/ Legal/Staffing/Environment) to ensure a consistent approach,		The Governance Team have been briefed to check that all reports for formal committees are on the standard report template.
Committee Processes – April 2023	An officer be designated to proactively review all Environment Implications on Committee Reports on the same footing as Finance/Legal and HR matters are or further training or advice is given to report authors to ensure Environment issues are fully considered. As a minimum further guidance should be provided through the update of the 'Report Writers Hints & Tips document the 'Decision and Report Process Notes' including the contact point of where further advice can be sought.	Low End June 2023	The Service Director for Executive, Corporate and Customer Services and Partnerships is now the Climate Change Lead and can be contacted for advice. This will be included in the updated report writing guidance.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment August 2023
Committee Processes – April 2023	To demonstrate that Environment matters have been considered add a check box for the Environment Implications for authors to complete.	Low End June 2023	The report template has been amended to include a check box. This will be issued once the report writing guidance is finalised.
Committee Processes – April 2023	In order to be compliant with the Local Government Act 1972 and promote openness and transparency the Constitution be updated to reflect that:- i) when determining whether a report is exempt, the public interest test is completed; ii) reports may only be classified as exempt with the agreement of the Assistant Director, Solicitor to the Council. To assist authors, the agreed process be added to the 'Report Writers Hints & Tips document the 'Decision and Report Process'.	Medium 30th June 2023	The constitution has now been amended to include reference to the public interest test and to place responsibility with the Monitoring Officer for determining whether reports are exempt. The report writing guidance is currently being updated.

Audit and date audit completed	Recommendation Outstanding	Priority and Original Target Date	Managers Comment August 2023
Network Security – May 2023	It is essential that all policies and strategies are reviewed, updated and approved on a timely basis. Once approved the policies should be published on the Joint ICT Intranet site.	Medium July 2023 Original target End October 2021	Re-write in progress for approval. Policy area under s Drive. Target End September 2023.
Network Security – May 2023	ICT should consider the development of an I-Cloud Policy for NEDDC and BDC and include this on the Council's Joint ICT Intranet Site.	Medium July 2023 Original Target End March 2022	Re-write in progress for approval. Policy area under s Drive. Target End September 2023.